

RMF
RUSKIN MOSCOU FALTISCHEK P.C.
Counselors at Law

Writer's Direct Dial: (516) 663-6528
Writer's Direct Fax: (516) 663-6728
Writer's E-Mail: mmulholland@rmfpc.com

July 12, 2010

By ECF and FedEx

The Honorable Burton R. Lifland
United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, New York 10004

Re: *Securities Investor Protection Corporation v.*
Bernard L. Madoff Investment Securities LLC
Adv. Pro. No.08-01789 (BRL)

Dear Judge Lifland:

This firm represents DeMatteis FLP Assets, LLC and The 2001 Frederick DeMatteis Revocable Trust (collectively, the "DeMatteis Claimants") in the above-referenced matter. Enclosed is a courtesy copy of Objecting Claimants Memorandum of Law by The DeMatteis Claimants in Opposition to the Trustee's Motion Denying Claims of Claimants Without BLMIS Accounts in their Names, Namely, Investors in Feeder Funds, which was electronically filed with the Court today.

Respectfully submitted,



Mark S. Mulholland
For the Firm

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Enc.

cc: All parties (by ECF)